



**FINANCIAL MANAGEMENT MODERNIZATION INITIATIVE (FMMI)  
FISCAL YEAR 2011 YEAR-END  
GUIDANCE AND DATES**

**OFFICE OF THE CHIEF FINANCIAL OFFICER  
CONTROLLER OPERATIONS DIVISION**

***DRAFT***

**September 2, 2011**

## **I. PURPOSE AND APPLICATION**

The Office of the Chief Financial Officer and the Office of Inspector General have established **October 27, 2011**, as the date for submission of final, unaudited Fiscal Year (FY) 2011 USDA Financial Statements, which results in compressed periods for the production and review of these financial reports.

This document provides the specific requirements for recording transactions in FMMI as of September 30, 2011. In general, FMMI affords the opportunity to process actual transactions through September 30, 2011, thereby reducing the need for accruals. It is the Department's intention to significantly reduce the number of accruals posted at yearend.

To facilitate reduction of accruals, Period 12 will close at 11 p.m. CDT on September 30, 2011. **System constraints require that all FY2011 entries be completed by 11 p.m. CDT on Friday, September 30, 2011.**

Compliance with these requirements will ensure that final financial reports are complete and valid with supporting documentary evidence as prescribed by fiscal law.

## **II. NON-PAYROLL FEEDER SYSTEMS**

Feeder systems will continue to run without interruption, except as noted. This means that feeder systems will be available on October 1, 2011, for posting new business to Period 01 of FY 2012

In accordance with normal interface schedules, documents entered and accepted into the feeder by 11 p.m. CDT on September 30, 2011, will be recorded in Period 12.

The following is a list of feeder systems and specific year-end processing guidance as applicable:

- IAS
  - All adjustments and/or updates to IAS must be completed by 11 p.m. CDT, September 30, 2011, to be included in the final September reports for FY 2011.
- Telephone and Utility Vendors Systems (TELE and UTVN)
  - When the period of service shown on the invoice ends September 30, 2011, or earlier, FY 2011 will be charged. TELE/UTVN will develop estimates which will cover complete unbilled services through September 30.
- Travel System (TRVL)/GovTrip
  - Local, Temporary Duty (TDY), and relocation expenses are chargeable to the fiscal year in which they are actually incurred.  
**NOTE:** When requesting transportation tickets from SATO, GovTrip, travel agencies, travel management centers, or the scheduled airline ticket office using the U.S. Bank Visa account, obligate all travel beginning on or prior to September 30, 2011, as FY 2011 business. All requests for round-trip tickets procured for trips beginning on or prior to September 30, 2011,

even though return travel will be after September 30, 2011, should be obligated as FY 2011 business. Therefore, period-end estimates will be required for TRVL activity (including relocation) that will not be fully processed in FMMI by September 30, 2011. Please remember that billing for tickets issued in September will not occur until October, therefore period-end estimates will be required in all cases for tickets issued in September.

- Government Transportation System (GVTS)
  - Local, Temporary Duty (TDY), and relocation expenses are chargeable to the fiscal year in which they are actually incurred.
- Intragovernmental Payments and Collections (IPAC)
  - Include processing of both inbound and outbound IPAC transactions. Inbound IPAC transactions are those payments and collections that are downloaded from Treasury originating from non-FMMI USDA agencies and other Government agencies. Outbound IPAC transactions are those payments and collections entered through FMMI as sales orders (AR) and/or forecast revenues. Year-end cutoff dates for processing IPAC transactions are as follows:
    - Outbound IPAC – September 24
    - Inbound IPAC – September 30
- INTR
  - Intragovernmental payments and collections between USDA FMMI agencies are referred to by the acronym INTR. All sales orders (AR, i.e., accounts receivable) for FMMI agencies must have a purchase order for the item to clear and be processed timely. Year-end cutoff for processing INTR is September 28, 2011.
- SMARTPAY2
  - The current fiscal year profile accounting will be charged for each credit card purchase made by September 30, 2011. All purchases made after September 30, 2011, should be charged to the new fiscal year. Due to card provider constraints, default accounting for FY12 will not be available until after October 8<sup>th</sup>. Therefore adjustments to accounting will be required for transactions processed from October 1<sup>st</sup> through October 7<sup>th</sup>. OPPM will provide agencies with instructions for the reconciliation/reallocation of these transactions. Agency representatives should contact their Local Agency Program Coordinator for more specific information.
- Automated Billings and Collections (ABCO)
- Personal Property System (PROP)
- Corporate Property Automated Information System (CPAIS)

### **III. INTRAGOVERNMENTAL TRANSACTION RECONCILIATION SYSTEM (ITRS)**

Prior to September 30, 2011, FMMI agencies must ensure that FFIS agencies have been notified of all intra-agency transactions to be processed for FY 2011. This will allow FFIS agencies to record corresponding entries prior to the close of FFIS accounting Period 12 on September 30, 2011.

#### IV. PAYROLL

Regular payroll costs are chargeable to the fiscal year in which the salary is earned. Lump sum payments are chargeable to the fiscal year in which the date of separation occurs. Cash awards are chargeable to the fiscal year in which the award is approved.

Estimated payroll costs for Pay Period (PP) 19 plus 5 days of PP 20 that occur in FY 2011 will be computed. The basis for these estimates will be **150 percent of the actual PP 17 costs.**

#### V. DIRECT ENTRY

All transactions that are entered directly and accepted into FMMI prior to 11 p.m. CDT on September 30, 2011, will be included in FY2011 reports. Transactions entered after September 26, 2011 and before 11 p.m. CDT on September 30, 2011, will be disbursed in FY 2012.

#### VI. CORRECTIONS TO UNPROCESSED TRANSACTIONS

FMMI unprocessed transactions, including rejects, can appear in three document categories:

- Parked
- Batch Data Communication (BDC)
- Interface Documents (IDOCs)

It is imperative that responsible entities correct unprocessed transactions continually throughout the fiscal year. All corrections to unprocessed transactions must be completed prior to 11 p.m. CDT on September 30, 2011, for inclusion in FY 2011 reports. It is important to note that corrections processed after noon on September 27, 2011, will be recorded in FY 2011 but will not disburse in FY 2011.

### FY 2011 FMMI Year-End Guidelines and Dates

FMMI Item No.	CFS Cross Reference Item No.		Task Description	Responsible Area	Comments
1		Ongoing	Run pre-annual close job (FMFG_YEAR_END_CLOSE) and provide to agencies to resolve all errors (in test)	Agencies/COD	
2		Ongoing	<b>Year End Close preparation activities:</b> 1 - Identify Negative Budget Availability (FMAVCR02) 2 - Run Budget Overview Report (FMRP_RW_BUDGET) 3 - Validate Budget View by Document Type (FMB_B01) 4 - Execute Trial Balance report by Fund at Full Account Level (S_KI4_38000325) 5 - Execute Resource Related Billing for Earned unbilled documents (DP96) 6. Close open payables, receivables, undelivered orders, etc. for cancelling funds (S_KI4_38000325)	Agencies	
3	4-01	6/30/11	Close of business open Accounting period 10/11 (July)	Agencies	
4	4-02	7/02/11	Scheduled weekend system maintenance	COD	
5	4-03	7/12/11	Coordinating Committee Meeting	ACFO-FO/ Agencies	
6	4-04	7/16/11	Scheduled weekend system maintenance	COD	
7	4-05	7/22/11	Disbursement cutoff for feeders	ACFO-FO / COD	
8	4-06	7/30/11	Scheduled weekend system maintenance	COD	
9	4-07	7/31/11	Close of business open accounting period 11/11(August)	ACFO-FO / COD / Agencies	
10	4-08	8/01/11	Beginning of business close accounting period 10/11(July)	Agencies	
11	4-09	8/04/11	Import accounting period 10/2011 intradepartmental balances as of 7/31/2011 from FACTS I to ITRS	ACFO-FO/Agencies	
12	4-11	8/08/11	Provide draft of PAR (excluding financial statements and footnotes) to OIG	ACFO-PP	PBC #46
13	4-12	8/08/11	Provide HQ Allocation Methodology to OIG	ACFO-FO	PBC #47
14	4-13	8/09/11	Coordinating Committee Meeting	ACFO-FO/ Agencies	
15	4-14	8/13/11	Scheduled weekend system maintenance	COD	
16	4-15	8/15/11	July 2011 data files for Secretary's financial dashboard due to ACFO-FO	Agencies	

<b>FMMI Item No.</b>	<b>CFS Cross Reference Item No.</b>		<b>Task Description</b>	<b>Responsible Area</b>	<b>Comments</b>
17	4-16	8/22/11	July 2011 financial dashboard due to Secretary	ACFO-FO	
18	4-17	8/26/11	FACTS I MAF window opens – agencies review, update and submit MAF to Treasury	Agencies/ACFO-FO / COD	TBD
19	4-18	8/26/11	Disbursement cutoff for feeders	ACFO-FO / COD	
20	4-19	8/26/11	FMFIA/FFMIA annual assurance statements and remediation plans due to OCFO-FPP (PAD)	Agencies	
21	4-20	8/27/11	Scheduled weekend system maintenance	COD	
22	4-21	8/31/11	OIG to submit interim legal Representation Letter and Management Schedule to DOJ, FMS & GAO	OIG	PBC #50
23	4-22	09/01/11	Beginning of business close accounting period 11/11 (August)	ACFO-FO / COD Agencies	
24	4-23	8/31/11	Lead Summary of Suspense balances as of 7/31/11	ACFO-FO/ COD	PBC #51
25	4-24	8/31/11	Explanations/causes and actions planned for abnormal balances as of 7/31/11	Agencies	
26	4-25	08/31/11	Close of business open accounting period 12/11 (September)	Agencies	
27	4-27	9/02/11	Import accounting period 11/2011 Intradepartmental balances as of 8/31/11 from FACTS I file to ITRS	ACFO-FO /Agencies	
28	4-28	9/09/11	GFRS opens for closing package submission	ACFO-FO	TBD
29	4-29	9/10/11	Scheduled weekend system maintenance	COD	
30	4-30	9/12/11	Submit budget execution requests that require approval by OMB, including SF-132s, SF-1151s & warrant requests by this date to OBPA	Agencies	
31	4-31	9/13/11	Coordinating Committee Meeting	ACFO-FO/ Agencies	
32	4-32	9/14/11	August 2011 data files for Secretary's financial dashboard due to ACFO-FO	Agencies	
33	4-33	9/15/11	Fiscal year 2010 financial statements and footnotes in 2011 format. These statements should be a complete financial statement package (lock down 10 numbers; finalize footnote verbiage, crosswalks and format of statements to the greatest extent possible). Include the footnote which reconciles 2010 SBR to President Budget.	ACFO-FO	PBC #54
34	4-34	9/15/11	Submit completed FAM 2020-Checklist for Federal Reporting and Disclosures, Summary of Changes to ACFO-FO	Agencies	

<b>FMMI Item No.</b>	<b>CFS Cross Reference Item No.</b>		<b>Task Description</b>	<b>Responsible Area</b>	<b>Comments</b>
35	4-35	9/15/11	4 <sup>th</sup> quarter accrual and estimates provided to agencies and OIG (FECA, OPM benefits, OPM imputed costs, Unfunded leave, HQ allocations, Greenbook, Working Capital Fund (WCF), Judgment Fund, Intra-departmental)	ACFO-FO / COD	PBC #55
36	4-36	9/19/11	Copies of agencies Submissions of FMFIA/FFMIA assurance statements, certifications or remediation plans for Agencies and Dept. and support for changes to last submissions for issues resolved, closed or deemed immaterial provided to OIG	ACFO-FP	PBC #53
37	4-37	9/19/11	FACTS I MAF window closes	ACFO-FO / COD & Agencies	TBD
38	4-39	9/21/11	August 2011 financial dashboard due to Secretary	ACFO-FO	
39	4-40	9/22/11	Provides update of legal representation letter as of 9/15 to OIG with copy to ACFO-FO.	OGC	PBC #56
40	4-41	9/23/11	Record 4 <sup>th</sup> qtr. accruals and estimates	ACFO-FO / COD Agencies	
41	4-42	9/24/11	Scheduled weekend system maintenance	COD	
42	4-43	9/26/11	Import accounting period 12/2011 Intradepartmental balances as of 9/23/11 from FACTS I file to ITRS	ACFO-FO /Agencies	
43	4-44	9/26/11	OMB A-11 Exhibit 52 Report on Resources for Financial Management Activities sent to Agencies	ACFO-FO	
44	4-45	9/26/11	Submit budget execution requests, including new account symbols, warrants, & SF-1151 requests by this date to OBPA	Agencies	
45	4-46	9/26/11	Accelerate disbursements to include pay dates through October 5, 2011.	Agencies	
46	4-47	9/26/11	Summarize Legal letter response for USDA for items as of 9/15/11 into OMB table format and submit to OIG	ACFO-FO	PBC# 57
47		9/27/11	Clear all unprocessed documents (parked documents, BDCs, IDOCs) <b>NOTE:</b> Items to be disbursed in FY11 must be cleared by September 26th	Agencies/COD	
48	4-48	9/30/11	Run Close Commitments (FMMC) in final mode	ACFO-FO / COD	
49		9/30/11	Run Close Open Obligations Against Cancelling Funds (FMMC) in final mode.	COD	
50		9/30/11	Run Close Sales Orders without Advance for Unexpired, Expiring, Expired, and Cancelling Funds (FMFG_RPT_E_UNFILLED)	COD	

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51		9/30/11	Carry Forward SPL Balances (GVTR)	COD	
52		9/30/11	Carry Forward FI Balances (F.16)	COD	
53		9/30/11	MM – Roll Period	COD	
54	4-49	9/30/11	Draft FMFIA/FFMIA assurance statement and remediation plan due to OIG	ACFO-FPP (PAD)	PBC #58
55	4-50	9/30/11	Status Report on Audits with Material Weaknesses and Significant Deficiencies open/closed	ACFO-FPP	PBC#61
56	4-53	9/30/11	Close of business open accounting period 01/12October)	ACFO-FO / COD Agencies	PBC #60
	4-54	9/30/11	Lead Summary of Suspense balances as of 8/31/11	ACFO-FO / COD	PBC #59
57	4-55	9/30/11	Explanations/causes and actions planned for abnormal balances as of 8/31/11	Agencies	
58	4-56	9/30/11	Submit Agency and USDA Consolidated FAM 2020-Checklist for Federal Reporting and Disclosures, Summary of Changes to OIG	ACFO-FO	PBC #62
59		9/30/11	All Fiscal Year 2011 feeder system transactions can be processed through 9/30/11	Agencies	
60	4-57	9/30/11	Apportionment schedules for selected agencies	OBPA	PBC #63
61		9/30/11	<b>11 p.m. CDT - close accounting period 12/11 (September)</b>	<b>COD</b>	
62	4-58	10/01/11	Window opens for FACTS I ATB submission	Agencies	TBD
63		10/01/11	Beginning of business open period 13/11 (September)	COD	
64	4-59	10/01/11	Import accounting period 13/2011 Intradepartmental balances as of 9/30/11 from FACTS I file to ITRS	ACFO-FO /Agencies	
65	4-43	10/04/11	Import accounting period 12/2011 Intradepartmental balances as of 9/30/2011 from FACTS I file to ITRS	ACFO-FO /Agencies	
66	4-60	10/06/11	Final listing of all warrants processed during FY 2011	OBPA	PBC #64
67	4-64	10/07/11	Close ITRS period 13/2011 for yearend reporting	ACFO-FO	
68	4-61	10/07/11	FACTS II 4 <sup>th</sup> quarter window opens	Treasury	
69	4-62	10/07/11	Intragovernmental Fiduciary Confirmation System (IFCS) reporting window opens for update	Agencies	
70	4-63	10/07/11	Deliver FFIS and FMMI data extracts through Period 12 9/30/11 with appropriate reconciliations and supporting documentation to OIG	ACFO-FO ACFO-FS	PBC #65
71	4-65	10/07/11	Last day of Period 13 adjustments excluding cash	Agencies	



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72		10/07/11	Run pre-close job (FMFG_YEAR_END_CLOSE) (final)	COD	
73	4-68	10/07/11	Sept 2011 GWA Account Statement	Treasury	
74	4-69	10/08/11	Scheduled weekend system maintenance	COD	
75	4-70	10/11/11	Coordinating Committee Meeting	ACFO-FO/ Agencies	
76	4-71	10/13/11	Record cash adjustments	Agencies	
77	4-72	10/14/11	FACTS II Accounts and balances verified by agencies	Agencies/COD	
78	4-73	10/14/11	Accounting period 13/11 closes	ACFO-FO / COD	PBC #68
79	4-74	10/14/11	Agencies enter 4 <sup>th</sup> quarter non-FFIS/FMMI data in FSDW including Statement of financing	ACFO-FO / COD/Agencies	
80	4-75	10/14/11	TROR window opens at Treasury	Treasury	
81	4-76	10/14/11	Draft PAR section on internal controls * Only if there are changes from PBC# 58	ACFO-FPP	PBC #69
82	4-77	10/14/11	Lead Summary of Suspense balances as of 9/30/11	ACFO-FO / COD	PBC #66
83	4-78	10/14/11	Provide Period 12 Account Variance Analysis for changes greater than or equal to \$25 million and greater than or equal to 10% to OIG and ACFO-FO.	Agencies	PBC #67
84	4-79	10/14/11	September 2011 data files for Secretary's financial dashboard due to ACFO-FO	Agencies	
85	4-80	10/14/11	Agencies verify accuracy of the 4 <sup>th</sup> quarter FACTS I file and submit financial statement comparison between FACTS I ATB and reporting center financial statements	Agencies	
86	4-81	10/17/11	FACTS II 4 <sup>th</sup> Quarter submissions to Treasury certified	Agencies/ ACFO-FO / COD	
87	4-82	10/ 17/11	FACTS II 4th quarter window closes	ACFO-FO / COD	
88	4-83	10/17/11	Period 13 financial statements as of 9/30/11 available for agency and OIG review in FSDW Reporting Center `	ACFO-FO / COD	PBC #70
89	4-84	10/17/11	IFCS closes for the fourth-quarter	ACFO-FO / COD	
90	4-85	10/17/11	Intragovernmental 4 <sup>th</sup> quarter agency ATB data file due to Treasury and OIG.	ACFO-FO	PBC #71
91	4-86	10/18/11	ACFO-FO provides Management's Explanation of Significant Variances template to agencies	ACFO-FO	
92	4-87	10/20/11	Standalone year-end comparative unaudited financial statements and notes provided to OIG and ACFO-FO	RD, RMA, CCC, FS, FNS & NRCS	PBC #73

<b>FMMI Item No.</b>	<b>CFS Cross Reference Item No.</b>		<b>Task Description</b>	<b>Responsible Area</b>	<b>Comments</b>
93	4-88	10/20/11	Narrative PAR (sections other than f/s)	ACFO-FPP	PBC #72
94	4-89	10/20/11	Log and support for CSXE adjustments	ACFO-FO	PBC #74
95	4-90	10/21/11	September 2011 financial dashboard due to Secretary	ACFO-FO	
96	4-91	10/21/11	Confirmation of Judgment Fund, No-FEAR, and Contract Disputes balances as of 9/30/11 to Treasury	ACFO-FO	
97	4-92	10/21/11	Year end notes and RSI, due to ACFO-FO	ACFO-FO / COD	
98	4-93	10/21/11	Financial Statement Line Item Variance explanations as of Period 13 to OCFO	Agencies	PBC #75
99	4-94	10/21/11	Financial Statement Line Item Variance explanations as of Period 13 to OIG	ACFO-FO	
100	4-95	No later than 7 calendar days after receiving sample	Support for sample of period 11-13 adjustments (sample to go out no later than 2 calendar days after period 13 closes)	Agencies	PBC #77
101	4-96	10/21/11	ACFO-FO generates IRAS reports for 4th quarter Intragovernmental Activity Reports using Discoverer application in GFRS.	ACFO-FO	
102	4-97	10/21/11	Explanations for material differences to ACFO-FO	Agencies	
103	4-98	10/25/11	Responses/Support for sample of 4 <sup>th</sup> quarter items selected by OIG from ITRS	Agencies	PBC #76
104	4-99	10/27/11	Response to FFIS/FMMI sample of items as of 9/30/11 with appropriate supporting documentation to OIG.	Agencies	PBC #78
105	4-100	10/27/11	Summary of CPAIS and PROP suspense balances as of 9/30	ACFO-FO/COD	PBC #84
106	4-101	10/27/11	Statement of Net Cost goal percentages as of 9/30	ACFO-FO/PAD	PBC #81
107	4-102	10/27/11	Provide unaudited final draft of Performance and Accountability Report (PAR) including consolidated financial statements & notes to OIG, with appropriate support, including: a. eliminating entries, b. support for accruals and estimates (provided as PBC 49) c. USDA crosswalks, d. log of CSXE adjustments, e. list of any exclusions between FFIS general and the financial statements generated per the Reporting Center, and f. templates.	ACFO-FO/PAD	PBC #80

<b>FMMI Item No.</b>	<b>CFS Cross Reference Item No.</b>		<b>Task Description</b>	<b>Responsible Area</b>	<b>Comments</b>
108	4-103	10/27/11	Summary spreadsheet showing status of personal property reconciliations as of 9/30/11 and electronic files of all completed PROP reconciliations for non-standalone agencies provided to OIG	ACFO-FO / COD	PBC #83
109	4-104	10/27/11	CPAIS reconciliations to FFIS as of 9/30 for non-standalone agencies	ACFO-FO / COD	PBC #82
110	4-105	10/27/11	Provide final audit adjustments for standalone financial statements agencies	OIG and contract auditors	PBC #79
111	4-106	10/28/11	Explanations/causes and actions planned for abnormal balances as of 9/30/11 (as of period 13)	Agencies	PBC #85
112	4-107	10/31/11	Subcabinet and Mission areas provide management representation letter for PAR including year-end statements with CFO certification to OCFO	Agencies	
113	4-108	10/31/11	4 <sup>th</sup> quarter SBR vs. SF-133 Reconciliation	Agencies	
114	4-109	10/31/11	Agency 4 <sup>th</sup> quarter certification of unliquidated obligations due to OCFO	Agencies	
115	4-110	11/01/11	Standalone agencies provide final audited financial statements & notes to OIG & ACFO-FO	CCC, RD, FCIC, FS, FNS & NRCS	PBC #86
116	4-111	11/01/11	FACTS II revision window opens	Treasury	
117	4-112	11/02/11	Provide advance copy of unaudited PAR to OMB for comment	ACFO-FO/PAD	
118	4-113	11/02/11	OIG provides final audit adjustments for consolidated financial statements	OIG	PBC #88
119	<b>4-114</b>	<b>11/03/11</b>	<b>Agency enters audit adjustments in Period 14, Period 14 is closed</b>	<b>ACFO-FO / COD Agencies</b>	<b>PBC #87</b>
120	4-115	11/03/11	Revised year end notes and RSI due to ACFO-FO	ACFO-FO / COD	
121	4-116	11/03/11	Provide final legal representation letter as of November 2 to OIG with copy to ACFO-FO	OGC	PBC #89
122	4-117	11/04/11	Agencies verify accuracy of the 4 <sup>th</sup> quarter FACTS I file and submit financial statement comparison between FACTS I ATB and reporting center financial statements	Agencies	
123	4-118	11/04/11	Summarize final Legal letter responses into OMB format and submit to OIG along with support for recording contingent liabilities	ACFO-FO	PBC #90
124	4-119	11/04/11	Agency TROR Certification/Verification due to ACFO-FPP	Agencies	
125	4-120	11/04/11	Accelerated TROR window closing	ACFO-FPP	
126	4-121	11/04/11	Provide SBR Reconciliation (as of 9/30) of lines 9 (Unobligated Balances) and 10 (Unobligated Balance Not Available) including Report Row, Treasury Symbol, GL Account, No Year Indicator, Fund, and Amount to OIG	ACFO-FO	PBC #91

<b>FMMI Item No.</b>	<b>CFS Cross Reference Item No.</b>		<b>Task Description</b>	<b>Responsible Area</b>	<b>Comments</b>
127	4-122	11/04/11	Provide final PAR including adjusted comparative consolidated financial statements and notes to OIG	ACFO-FO ACFO-PAD	PBC #92
128	4-123	11/08/11	OIG issues final audited standalone financial statements reports	OIG	PBC #93
129	4-124	11/08/11	Draft Agency Closing Package submission due in GFRS	ACFO-FO	PBC #94
130	4-125	11/08/11	Coordinating Committee Meeting	ACFO- FO/Agencies	
131		11/10/11	Open Period 16, run annual close job (FMFG_YEAR_END_CLOSE) (final)	COD	PBC #95
132		11/10/11	All Accounting Periods through 16 close	ACFO-FO / COD	PBC #95
133	4-127	11/10/11	OIG provides draft consolidated audit report to OCFO	OIG	PBC #97
134	4-128	11/10/11	System assurance reports and preliminary close reports for selected agencies to OIG	ACFO-FS	PBC #96
135	4-129	11/10/11	System assurance reports and final close reports for selected agencies	ACFO-FS	PBC #98
136	4-130	11/11/11	Combined Management Representation Letter for general- and special purpose statements signed by CFO and Secretary provided to OIG	ACFO-FO	PBC #99 Federal Holiday
137	4-131	11/11/11	Exit conference held to discuss audit findings for CFS	OIG/OCFO	PBC #100 Federal Holiday
138	4-132	11/14/11	FACTS II revision window closes	Treasury	
139	4-133	11/14/11	TROR for 4 <sup>th</sup> quarter closes	FMS	
140	4-134	11/15/11	Final Agency Closing Package submission due in GFRS (including audit adjustments)	ACFO-FO	PBC #101
141	4-135	11/15/11	OIG issues final audited consolidated financial statements report	OIG	PBC #102
142	4-136	11/15/11	CFO approves fiscal year end closing package	OCFO	PBC #105
143	4-137	11/15/11	Consolidated 4 <sup>th</sup> quarter SBR vs. SF 133 reconciliation	ACFO-FO	
144	4-138	11/15/11	Final audited consolidated financial statements, standalone financial statements, and copies of the management representation letter submitted to OMB, Main Treasury & GAO	ACFO-FO ACFO-FPP	PBC #103
145	4-139	11/15/11	Performance and Accountability Report released to the President, OMB Director, and Congress, Main Treasury, FMS & GAO	OCFO	PBC #104
146	4-140	11/15/11	Submit final Legal Representation Letter and Management Schedule to DOJ, FMS & GAO	OIG	PBC #106
147	4-141	11/15/11	Provide opinion on fiscal yearend closing package (input into GFRS)	OIG	PBC #107
148	4-142	11/15/11	Publish closing package opinion	OIG	PBC #108
149	4-143	11/15/11	FACTS I ATB submission to Treasury	Agencies	TBD

<b>FMMI Item No.</b>	<b>CFS Cross Reference Item No.</b>		<b>Task Description</b>	<b>Responsible Area</b>	<b>Comments</b>
150	4-144	11/23/11	CFO Representation for Federal Intragovernmental Activity and Balances and Closing Package Material Difference Report	ACFO-FO	
151	4-145	12/02/11	Updated legal as of 11/28 Revised to as of 12/01/11	OGC	PBC #109
152	4-146	12/02/11	Submit legal letter update email to FMS on subsequent changes prior to December 1.	OIG	PBC #110
153	4-147	12/08/11	Email on subsequent changes to rep letters and f/s(general and special purpose) thru 12/7 submitted to OMB,GAO, Treasury and OIG	ACFO-FO	PBC #111
154	4-148	12/13/11	Coordinating Committee Meeting	ACFO-FO/Agencies	
155	4-149	12/15/11	Completed OMB A-11 Exhibit 52 Report on Resources for Financial Management Activities returned to ACFO-FO	Agencies	
156	4-150	12/15/11	Final Report of the U.S. Government published	Treasury	
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